

THE MAUI NEWS

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THE HART CASE AND OUR AUDITING SYSTEM.

There is something radically wrong with the county's auditing system. The law provides for a county auditor and prescribes his duties, but these duties as outlined seem to deal almost entirely with the issuing of county warrants, auditing the county treasurer's accounts, and keeping the books of the county. The references regarding the checking up of the books of the various county officials are vague. County Auditor Wilcox admits that he had not audited the books of Circuit Court Clerk Edmund H. Hart for three or four years, but declares that his other duties have prevented, and that the supervisors in the past have denied his request for more assistance in his office, which would give him time to check up the accounts of county officials.

Some of the responsibility for the laxness in the system seems to be up to the territory. The territory bank examiner is empowered, but not specifically required to examine the books and accounts of every official in the county. This has never been done. In fact it has only been in the past two years, since Territorial Treasurer McCarthy has been in office, that the position of bank examiner has been filled at all.

Of course it is plain that Edmund Hart could never have gotten into the position he is in today, had there been regular and thorough checking of his books at intervals of three or six months. It is also true that all the other county officials and departments, save that of the county treasurer and possibly the district magistrates, are in the same fix. Hart's defalcations would be still unsuspected had not Judge Edings insisted on having an audit made. Nobody has demanded a like audit of the other accounts of the county. They may be all right—we sincerely hope they are—but until they are audited, and kept checked up at frequent intervals nobody can be sure. The present system is fair neither to the officials nor to the public. Let us have light and then a change of system.

TAX VALUES AND REAL VALUES.

Real estate in Hawaii, for purposes of taxation, is supposed to be assessed at its actual value. The federal government has just offered the owners of the "Irwin site" \$15,000 above the assessed valuation for this property for the purpose of erecting thereon a federal building in Honolulu. It appears that the land in question is entered for taxation at about \$155,000. The owners demand \$230,000.

In some parts of Australasia they have the science of taxation worked out on a good deal different basis than we have in America. In some countries, when a man places a valuation on his property to the tax assessor, the government has the option of purchasing it at 10 per cent addition to this value. If the assessor decides that the property is worth more than the owner claims, he may fix the value, and the owner may force the government to take it off his hands at that price if he so desires.

ARMY OFFICERS AS OBJECT OF CHARITY.

The army officers who own automobiles, having lost their case in territorial courts, through which they hoped to escape paying taxes on their machines, as ordinary citizens do, are preparing to take the fight into the United States court. It isn't a pleasant reflection that the men who are paid good salaries from the common purse for the work they do, are so anxious to get into the tax-dodger class. Nor is it clear why this same class of citizens should demand and receive discounts from merchants and business houses for purchases they make. If Uncle Sam doesn't pay them enough to live on, their salaries should be raised, but it is decidedly unbecoming that they should be forced into the position of being even partially dependent on favors or charity of the community in which they happen to be living.

A JOB WE MUST SEE THROUGH.

The auditing of the books of Circuit Court Clerk Edmund Hart should be no half-way job. It is already evident that it is going to be a complicated and difficult task to straighten out the tangle of four years of negligence. But it is a matter that the public now demands be done thoroughly, and that it does not stop until it is finished. And it will not be finished until not only the court accounts are untangled, but also every office in the county, that handles public or private money, be overhauled also and started off with a clean slate. The cost of doing this as it should be done, should not be considered. The cost of not doing it is the only thing that should be thought of right now. Let us know just where we stand.

The success of such men as Ben Lindsay, of Denver, and of such reform efforts as have established the George Jr. Republic, is the strongest possible commentary on the recent disheartening failure of Hawaii's efforts to handle its youthful delinquents. When boys of the slums of our great cities can be fired with the spirit of useful citizenship, all claims of the incorrigibility of Hawaii's bad boys becomes doubly ludicrous. What others have done, we can do—and we must do it.

For the past 30 years Hawaii has been just on the verge of reaching the limit of production of sugar; and still the real limit is probably a good ways off. Last year's output was the highest in the Islands' history—646,446 tons. A million-ton crop does not now seem any more improbable than this past year's crop would have seemed ten or fifteen years ago. The price of last year's product is also most gratifying, averaging \$89.868 per ton.

The Maui supervisors have gone on record as opposed to setting the precedent of equipping school grounds with play apparatus. The Honolulu board isn't afraid of this kind of precedent, for it has just placed an order for a large assortment of fancy and expensive apparatus to delight the kids and develop their muscle.

The territory has indicted and is trying thirteen reform school boys for "unlawful assembly." It is invoking the same old methods that have been in use for the past thousand years or so. In some places they think they have found a better way of handling bad boys than by treating them as ordinary criminals.

If the public sentiment has any force, the loan fund commissioners will have strong backing in its practical protest against the delays of red-tapeism. In cutting the gordian knot, by simply ordering the work in hand to proceed, the commissioners will have the support of the entire community.

Honolulu has decided to treat the soldiers of the local army posts as "regular people." That's fine, but how do they propose treating the officers?

Perhaps Judge Whitney could be persuaded to take the superintendency of the boys' reform school. It's a real man's job.

STOP! LOOK! LISTEN!

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